

**Actions Affecting Major State Tax, License and Fee Estimates  
and Estimates of Net Available State General Fund Revenue**

**2022 Regular Session**

Instrument	Description	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SESSION ACTIONS - REVENUE</b>						
<b>Individual Income Tax</b>						
<b>Act 410</b> Regular Session SB 54	Allows for an automatic 6-month extension for personal income tax filing with payment deadlines remaining in place. The penalty for late filing will be eliminated during the extension period but the penalty for late payment will remain. The differential between the penalties (0.5% for late payment vs 5% for late filing) is what creates the fiscal impact. The impact is to the SGF because these penalties revert to the SGF beginning in FY23.	\$0	(\$1,900,000)	(\$1,900,000)	(\$1,900,000)	(\$1,900,000)
<b>Corporate Income Tax</b>						
<b>Act 410</b> Regular Session SB 54	Allows for an automatic 6-month extension for corporate income tax filing if a federal income tax extension has been requested. Extension will match the federal extension if longer than six months. Payment deadlines remain in place.	\$0	\$0	\$0	\$0	\$0
<b>General Sales Tax</b>						
<b>Act 685</b> Regular Session SB 235	Allows the Remote Sellers Commission to collect all sales tax for state or local taxing authorities that opt in. For those taxing authorities contracting with the RSC, a retention fee of 1% will be deducted from remittances in the same manner as current remote sales tax collections, which will become self-generated revenue for the RSC, presumably to pay collection and audit expenses. State and local sales tax revenue will decrease by 1% should a contract with RSC be executed. The revenue impact is anticipated on collections beginning in FY 25 when the RSC anticipates becoming operational but only to the extent that local taxing authorities enter into contractual arrangements with the RSC.	\$0	\$0	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
<b>Act 88</b> Regular Session SB 293	Provides for a temporary rebate of state sales tax on fencing materials purchased by certified commercial farmers	DECREASE	DECREASE	\$0	\$0	\$0

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<b>Excise Tax (Premium Tax)</b>						
<b>Act 488</b> Regular Session HB 650	Adds donated breast milk to managed care Medicaid coverage, which will increase the premium.	\$54,351	\$111,078	\$113,652	\$116,226	\$118,800
<b>Act 366</b> Regular Session HB 55	Adds dental coverage for certain individuals with developmental disabilities to managed care Medicaid coverage, which will increase the premium.	\$0	\$156,394	\$156,394	\$156,394	\$156,394
<b>HCR 8</b> Regular Session HCR 8	The annual resolution to authorize a historical hospital tax (1%=\$114,253,283) and increase the hospital tax (1.3%=\$142,893,045) to provide the state match to support a hospital directed payment model. The directed payment will be paid to the hospitals through the MCOs which will generate additional revenue from a 5.5% premium tax that is dedicated back to LDH through MATF. (The hospital tax for year 1 = \$257,146,328 to the Hospital Stabilization Fund; the premium tax for year 1 = \$36.4M to TLF/MATF, which is state match at 21.6% to draw down federal funds, then 5.5% of total). <b>Contingent upon CMS approval of plan, which occurred in August 2022. LEGISLATION IS A ONE YEAR STATE APPROVAL.</b>	\$18,200,000	\$18,200,000	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
<b>Video Draw Poker</b>						
<b>Act 658</b> Regular Session SB 16	Ensures that 25% of the Video Draw Poker proceeds remain with the distribution at the end of the fiscal year, even if the REC forecast recognition is below the actuals. None of the 25% will revert and will remain in the Video Draw Poker Device Fund while the 75% will continue to revert. If the REC forecast is below actuals, this will decrease the state general fund but not the forecast.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
<b>Act 125</b> Regular Session SB 449	Authorizes Natchitoches Parish to conduct an election to allow video draw poker. Impact only if approved by voters.	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
<b>Total Adjustments To Major State Tax, License And Fee Estimates</b>		<b>\$18,254,351</b>	<b>\$16,567,472</b>	<b>(\$1,629,954)</b>	<b>(\$1,627,380)</b>	<b>(\$1,624,806)</b>

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<b>SESSION ACTIONS - DEDICATIONS</b>						
<b>Disability-Focused Disaster Preparedness and Response Fund (new)</b>						
<b>Disability Affairs Trust Fund (P09)</b>						
<b>Act 706</b> Regular Session HB 524	Transfers the dedication of the proceeds currently dedicated to to the Disability Affairs Trust Fund (2% of Sports Wagering up to \$500,000) to the newly created fund to be appropriated through GOHSEP to create disaster plans for the disabled. Since it is a transfer, the net fiscal impact is zero. Current forecast is \$16,000-\$18,000 annually.	\$0	\$0	\$0	\$0	\$0
<b>Fireman Training Fund (102)/OSFM Fire and Emergency Training Academy Film Library Fund (new)</b>						
<b>Act 231</b> Regular Session HB 757	Creates the Office of State Fire Marshal Training Academy Film Library Fund and directs the Treasurer to deposit \$50,000 of SGF annually to the fund to be appropriated in the same manner as the LSU Fireman Training Program Film Library Fund, which is being replaced by the new fund. The bill tranfers the administration of the Fireman Training Academy from LSU to the Fire Marshal, which means the Fireman Training Fund will be appropriated in the State Fire Marshal instead of LSU.	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
<b>Oscar Dunn Memorial Fund (new)</b>						
<b>Act 392</b> Regular Session HB 739	Establishes the Oscar Dunn Memorial Fund to construct and maintain the memorial, which will be a bust of Oscar James Dunn placed in Memorial Hall of the La. State Capitol. Law does not provide a recurring source of revenues.	\$75,000	\$0	\$0	\$0	\$0
<b>Coastal Protection and Restoration Fund (Z12)</b>						
<b>Act 282</b> Regular Session SB 3	Reallocates the proceeds of enforcement actions from 50% Coastal Trust Fund, 25% Wetlands Conservation and Restoration Fund to 75% to Coastal Protection and Restoration Fund. Locals continue to receive 25% and DNR continues to be authorized to deduct the cost of enforcement prior to allocation. Since it is a reallocation among funds, the net fiscal impact is zero.	\$0	\$0	\$0	\$0	\$0

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<b>Fisherman's Gear Compensation Fund (N04)</b>						
<b>Act 100</b> Regular Session HB 61	Creates the Fisherman's Gear Compensation and Underwater Obstruction Removal Dedicated Fund Account to replace the expiring Fisherman's Gear Compensation Fund. A new \$400 annual fee levied by DNR upon each lessee for mineral or energy production or subsurface storage entered into by the State Mineral and Energy Board will replace the current fee of \$1,000 that is only levied if the fund balance falls below \$250,000 and typically lasts for 3 years. The fee in this Act should be slightly higher at \$400 annually. Used for damages due to underwater obstructions in state waters. Sunsets June 30, 2027.	\$0	\$0	\$0	\$0	\$0
<b>Major Events Incentive Fund (new)/Events Incentive Fund (new)</b>						
<b>Act 751</b> Regular Session HB 1015	Creates the funds to capture 50% of sales and excise taxes determined to be generated by certain events listed in the bill, per JLCB approval. If an amount is approved by JLCB, the fund deposit will be a page two increase in the dedication of state general fund. Directs the Treasurer to deposit the \$9.5M balance of the Major Events Incentive Program Subfund into the Major Events Incentive Fund. In addition, Act 167, Funds Bill, deposits FY 22 SGF to Major Events Incentive Fund (\$10M) and Events Incentive Fund (\$5M).	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
<b>Construction Subfund of the TTF (TT5)/Megaprojects Leverage Fund (new)</b>						
<b>Act 505</b> Regular Session SB 277	Eliminates the REC trigger limiting the combined deposit of Motor Vehicle Sales Tax to \$150M in years that REC reduces the SGF forecast by more than \$100M at the beginning of the year and instead mandates that the full 30% (in FY 24) or 60% (in FY 25 and thereafter) of Motor Vehicle Sales Tax remittances will still be deposited to the funds. Megaprojects Leverage Fund deposit is capped at \$160M annually. Allocations are in the Funds Bill list of the Act 419 Statutory Dedications section below.	\$0	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE

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<b>MATF (H08) HCR 8 Regular Session</b>	The annual resolution to authorize a historical hospital tax (1%=114,253,283) and increase the hospital tax (1.3%=\$142,893,045) to provide the state match to support a hospital directed payment model. The directed payment will be paid to the hospitals through the MCOs which will generate additional revenue from a 5.5% premium tax that is dedicated back to LDH through MATF. (The hospital tax for year 1 = \$257,146,328 to the Hospital Stabilization Fund; the premium tax for year 1 = \$36.4M to TLF/MATF, which is state match at 21.6% to draw down federal funds, then 5.5% of total). <b>Contingent upon CMS approval of plan, which occurred in August 2022. LEGISLATION IS A ONE YEAR STATE APPROVAL.</b>	\$18,200,000	\$18,200,000	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
<b>Adjustments To Dedications of Major State Tax, License, and Fee Estimates</b>		<b>\$18,225,000</b>	<b>\$18,150,000</b>	<b>(\$50,000)</b>	<b>(\$50,000)</b>	<b>(\$50,000)</b>
<b>TOTAL ADJUSTMENTS TO OFFICIAL STATE GENERAL FUND-DIRECT REVENUE FORECAST</b>		<b>\$29,351</b>	<b>(\$1,582,528)</b>	<b>(\$1,579,954)</b>	<b>(\$1,577,380)</b>	<b>(\$1,574,806)</b>
<b>OTHER ITEMS OF INTEREST</b>						
<b>Act 249 Regular Session SB 12</b>	Extends the Competitive Projects Payroll Incentive Program by four years from July 1, 2022 to July 2, 2026. This program was rarely used and the extension has no fiscal impact.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
<b>Act 254 Regular Session SB 41</b>	Extends the Quality Jobs Program by four years from July 1, 2022 to July 2, 2026. The fiscal impact is phased in as advance notices translate into spending after 2 years.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE

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<b>ACT 419 STATUTORY DEDICATIONS</b>						
<b>Hazard Mitigation Revolving Loan Fund (new)</b>						
<b>Act 524</b>	To provide assistance with projects that will reduce disaster risks for homeowners, businesses, nonprofit organizations, and consisting of monies received from federal grants for the capitalization of the fund, state funds required by federal law or grant agreements, repayment of loans, and interest earned on amounts in the fund.	SEE FISCAL NOTE				
Regular Session HB 1052						
<b>Coastal Protection and Restoration Fund (Z12)</b>						
<b>Act 282</b>	Reallocates the proceeds of enforcement actions from 50% Coastal Trust Fund, 25% Wetlands Conservation and Restoration Fund to 75% to Coastal Protection and Restoration Fund. Locals continue to receive 25% and DNR continues to be authorized to deduct the cost of enforcement prior to allocation. Since it is a reallocation among funds, the net fiscal impact is zero.	\$0	\$0	\$0	\$0	\$0
Regular Session SB 3						
<b>Fisherman's Gear Compensation Fund (N04)</b>						
<b>Act 100</b>	Creates the Fisherman's Gear Compensation and Underwater Obstruction Removal Dedicated Fund Account to replace the expiring Fisherman's Gear Compensation Fund. A new \$400 annual fee levied by DNR upon each lessee for mineral or energy production or subsurface storage entered into by the State Mineral and Energy Board will replace the current fee of \$1,000 that is only levied if the fund balance falls below \$250,000 and typically lasts for 3 years. The fee in this Act should be slightly higher at \$400 annually. Used for damages due to underwater obstructions in state waters. Sunsets June 30, 2027.	\$0	\$0	\$0	\$0	\$0
Regular Session HB 61						
<b>Oilfield Site Restoration Fund (N05)</b>						
<b>Act 251</b>	Any source of funding for which orphaned sites is an allowable use, as determined by JLCB, will be deposited to the fund. This could reduce federal funds and increase statutory dedication funds.	\$0	\$0	\$0	\$0	\$0
Regular Session SB 23						

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<b>Mineral and Energy Operation Fund (N07)</b>						
<b>Act 555</b> Regular Session HB 655	Establishes permits and fees for solar power generation facilities of 10 acres or more. The fee is \$15 per acre plus a \$500 processing fee and an annual monitoring and maintenance fee of no more than \$15 per acre. All fees are to be deposited to the Mineral and Energy Operation Fund. Facilities certified prior to 8/2/22 are exempt. If SGF is required for implementation, any fees collected must repay the SGF in FY 26.	SEE FISCAL NOTE				
<b>Penalty and Interest Fund (LB7)</b>						
<b>Act 406</b> Regular Session HB 1067	Allows for voluntary disclosure of unemployment taxes for workers improperly classified with penalties paid but interest waived.	INCREASE	INCREASE	\$0	\$0	\$0
<b>Crime Victims Reparation Fund (CR1)</b>						
<b>Acts 411, 487</b> Regular Session SB 69, HB 648	Provides that a victim has rights and is eligible for services regardless of when the victim reported the crime to law enforcement instead of within 72 hours under current law. There will be an increase in federal funds to the Crime Victims Reparation Fund to the extent that total claims dollars increase as a result of the proposed legislation.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
<b>Criminal Identification and Information Fund (P28)</b>						
<b>Acts 130, 300, 767, 745, 610</b> Regular Session SB 148, SB 157 SB 473, HB 156 HB 174	Provides a mechanism for victims of human trafficking to obtain an expungement, at no cost, of the victim's record, additional elements to the crime of human trafficking, and expands the definition of commercial sexual activity and fraud, force, or coercion. The LA Bureau of Criminal Identification and Information within the State Police processes expungements for victims of human trafficking.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
<b>Major Events Incentive Program Subfund (EDD)</b>						
		\$0	\$0	\$0	\$0	\$0
<b>Major Events Incentive Fund (new)</b>						
		\$0	\$0	\$0	\$0	\$0
<b>Act 751</b> Regular Session HB 1015	Directs the Treasurer to deposit the \$9.5M balance of the Major Events Incentive Program Subfund into the Major Events Incentive Fund. In addition, Act 167, Funds Bill, deposits FY22 SGF to Major Events Incentive Fund (\$10M) and Events Incentive Fund (\$5M).					

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<b>Conservation Fund (W01)</b>						
<b>Act 631</b> Regular Session HB 689	Separates the retail permit for seafood dealers from the current wholesale/retail permit and reduces the fee for the retail component. The current annual resident fee of \$500 is reduced to \$250 and nonresident is reduced from \$2,200 to \$460 as of 2023 after a one year phase-in. Out of state retail crab shipping license is reduced from \$240 annually to \$100 beginning in 2023. Proceeds of the retail seafood dealers licenses continue to flow to the Conservation Fund (-\$1.2M net impact in FY23 and -\$1.7M net impact in FY24+). Ten percent of the proceeds of the out-of-state retail crab shippers license is dedicated to the Conservation Fund (previously 100% to a fee account). The bill did not have a fiscal note request. Estimates are from WLF.	(\$1,300,000)	(\$1,700,000)	(\$1,700,000)	(\$1,700,000)	(\$1,700,000)
<b>Pursuing Rewarding, Innovative and Meaningful Education - PRIME Fund (new)</b>						
<b>Act 471</b> Regular Session HB 499	Create the fund and directs the state treasurer to deposit any grants or donations for the purpose of providing a tuition exemption and 50% discount on textbooks for students over 55.	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
<b>Avoyelles Parish Local Government Gaming Mitigation Fund (G07)</b>						
<b>Act 605</b> Regular Session HB 100	Directs the state treasurer to immediately deposit all quarterly financial contributions received by the state of Louisiana under the provisions of the compact between the state and the Tunica-Biloxi Indian Tribe of Louisiana and removes the provision that this fund shall be subject to an annual appropriation by the legislature.	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
<b>Small Business Innovation and Retention Fund (new)</b>						
<b>Act 476</b> Regular Session HB 786	Newly created fund with \$1.1M transferred in the funds bill from ARP dollars in FY 23 without a recurring source of revenue in subsequent years. Appropriated through LED to provide supplemental grants to businesses that have received SBIR or Small Business Technology Transfer federal grants.	PY ARP in Funds Bill	NOT IDENTIFIED	NOT IDENTIFIED	NOT IDENTIFIED	NOT IDENTIFIED
<b>Small Business Innovation Recruitment Fund (new)</b>						
<b>Act 477</b> Regular Session HB 795	Newly created fund with \$0.5M transferred in the funds bill from ARP dollars in FY 23 without a recurring source of revenue in subsequent years. Appropriated through LED to provide grants up to \$100,000 per applicant to recruit out-of-state small businesses that have received Phase II SBIR or STTR federal grants.	PY ARP in Funds Bill	NOT IDENTIFIED	NOT IDENTIFIED	NOT IDENTIFIED	NOT IDENTIFIED

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<b>Small Business Innovation Fund (new)</b>						
<b>Act 508</b> Regular Session HB 796	Newly created fund with \$150,000 transferred in the funds bill from ARP dollars in FY 23 without a recurring source of revenue in subsequent years. Appropriated through LED to provide grants to small businesses to assist in applying for federal grants and other services provided by LSU-LA Technology Office.	PY ARP in Funds Bill	NOT IDENTIFIED	NOT IDENTIFIED	NOT IDENTIFIED	NOT IDENTIFIED
<b>Transportation Trust Fund - Construction Subfund (TT5)/Parish Transportation Fund (other)</b>						
<b>Act 578</b> Regular Session HB 1031	Imposes an annual fee of up to \$110 for electric vehicles and up to \$60 for hybrid vehicles to be deposited at 70% to the TTF- Construction Subfund for priority projects and 30% to the Parish Transportation Fund for eligible uses of the fund.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
<b>Athletic Trainer Professional Development Fund (new)</b>						
<b>Act 495</b> Regular Session HB 736	Creates a program within Education to provide loans to recruit and retain Professional Athletic Trainers in rural high schools. Future funding needs are uncertain.	\$1,500,000	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
<b>LA Agriculture Transportation Group Self-Insured Fund (new)</b>						
<b>Act 497</b> Regular Session HB 755	Deposits \$3M of the remaining ARP funding for the LA Loggers Relief Program into the fund.	\$3,000,000	\$0	\$0	\$0	\$0
<b>Act 586</b> Regular Session HB 1078	Creates the LA Agriculture Transportation Group Self-Insured Fund to provide auto insurance for vehicles that transport timber and agriculture products.	\$0	\$0	\$0	\$0	\$0
<b>Political Subdivision Federal Grant Assistance Fund (new)/Capital Outlay Savings Fund (V42)</b>						
<b>Act 497</b> Regular Session HB 755	Deposits \$25M from the Capital Outlay Savings Fund into the new fund for the program that will assist political subdivisions with competitive federal grant opportunities.	\$25,000,000	\$0	\$0	\$0	\$0

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<b>Emergency Communications Interoperability Fund (new)</b>						
<b>Act 526</b> Regular Session HB 1070	Creates the fund. Act 167, the funds bill, deposits \$6,867,514 from FY22 SGF Direct into the fund to provide funding for the LA Wireless Information Network.	PY SGF in Funds Bill	\$0	\$0	\$0	\$0
<b>Video Draw Poker Device Fund (G03)</b>						
<b>Act 658</b> Regular Session SB 16	Ensures that 25% of the Video Draw Poker proceeds remain with the distribution at the end of the fiscal year, even if the REC forecast recognition is below the actuals. None of the 25% will revert and will remain in the Video Draw Poker Device Fund while the 75% will continue to revert. If the REC forecast is below actuals, this will decrease the state general fund but not the forecast.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
<b>SMART Fund (new)</b>						
<b>Act 445</b> Regular Session HB 196	Creates the SMART fund to fund the Stimulating More Advanced Research and Technology (SMART) Program in the Board of Regents without specific funding.	\$0	\$0	\$0	\$0	\$0
<b>Geaux Teach Fund (new)</b>						
<b>Act 463</b> Regular Session HB 346	Creates the Geaux Teach fund for the Geaux Teach Program in BESE. Act 167, the funds bill, deposits \$5M from FY 22 SGF Direct into the fund.	PY SGF in Funds Bill	\$0	\$0	\$0	\$0
<b>LA Fortify Homes Fund (new)</b>						
<b>Act 554</b> Regular Session HB 612	Creates the LA Fortify Homes Fund without specific funding.	\$0	\$0	\$0	\$0	\$0

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<b>Construction Subfund of the TTF (TT5)/Megaprojects Leverage Fund (new)</b>						
<b>Act 505</b> Regular Session SB 277	Creates the Megaprojects Leverage Fund and diverts 75% of the portion of motor vehicle sales tax up to \$160M that would have been deposited to the TTF Construction Subfund to the new fund. Eliminates the REC trigger limiting the combined deposit to \$150M in years that REC reduces the SGF forecast by more than \$100M at the beginning of the year and instead mandates that the full 30% (in FY24) or 60% (in FY 25 and thereafter) will still be deposited to the funds. The transfers between statutory dedications is estimated at \$120.98M in FY 24 and \$160M annually thereafter.	\$0	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
<b>Transfers from Act 167, Funds Bill</b>						
<b>FY21 Surplus</b>						
	Budget Stabilization Fund (Z08)	\$174,804,933	\$0	\$0	\$0	\$0
<b>Conservation Fund (W01)</b>						
	Crab Development, Management, and Derelict Crab Trap Removal Account (W33)	(\$3,385,797)	\$0	\$0	\$0	\$0
	Oyster Resource Management Account (W43)	\$134,832	\$0	\$0	\$0	\$0
		\$3,250,965	\$0	\$0	\$0	\$0
<b>FY22 SGF Direct</b>						
	LA Outdoors Forever Fund (contingent on HB 762) (account in Conservation Fund) W45	\$10,000,000	\$0	\$0	\$0	\$0
	Higher Education Initiatives Fund (E18)	\$6,000,000	\$0	\$0	\$0	\$0
	Self-Insurance Fund (other)	\$135,000,000	\$0	\$0	\$0	\$0
	LA Early Childhood Education Fund (E51)	\$40,000,000	\$0	\$0	\$0	\$0
	Jean Boudreaux Settlement Compromise Fund (STQ)	\$50,000,000	\$0	\$0	\$0	\$0
	Engineering Fee Subfund of the Water Sector Fund (V56)	\$5,000,000	\$0	\$0	\$0	\$0
	Construction Subfund of the TTF (TT5) *Allocation below	\$600,000,000	\$0	\$0	\$0	\$0
	Geaux Teach Fund (contingent on HB 346) (E59)	\$5,000,000	\$0	\$0	\$0	\$0
	Special Education Classroom Monitoring Fund (V58)	\$8,000,000	\$0	\$0	\$0	\$0
	Blue Tarp Fund (V51)	\$1,000,000	\$0	\$0	\$0	\$0
	Emergency Communications Interoperability Fund (contingent on HB 1070) (V59)	\$6,867,514	\$0	\$0	\$0	\$0
	Major Events Incentive Fund (contingent on HB 1015) (CTB)	\$10,000,000	\$0	\$0	\$0	\$0
	Events Incentive Fund (contingent on HB 1015) (CTD)	\$5,000,000	\$0	\$0	\$0	\$0
	Capital Outlay Savings Fund (V42)	\$130,000,000	\$0	\$0	\$0	\$0
<b>LA Coronavirus Capital Projects Fund (V49)</b>						
	Granting Unserved Municipalities Broadband Opportunities (GUMBO) Fund (V45)	(\$86,741,864)	\$0	\$0	\$0	\$0
		\$86,741,864	\$0	\$0	\$0	\$0

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<b>LA Mainstreet Recovery Rescue Plan Fund (STN)</b>		(\$805,843)	\$0	\$0	\$0	\$0
	LA Rescue Plan Fund (V43)	\$805,843	\$0	\$0	\$0	\$0
<b>LA Rescue Plan Fund (V43)</b>		(\$538,475,000)	\$0	\$0	\$0	\$0
	Workforce Training Rapid Response Fund (E38)	\$25,000,000	\$0	\$0	\$0	\$0
	Small Business Innovation Recruitment Fund (contingent on HB 795) (new)	\$500,000	\$0	\$0	\$0	\$0
	Small Business Innovation Fund (contingent on HB 796) (new)	\$150,000	\$0	\$0	\$0	\$0
	Small Business Innovation Retention Fund (contingent on HB 786) (new)	\$1,105,000	\$0	\$0	\$0	\$0
	Water Sector Fund (V44)	\$450,000,000	\$0	\$0	\$0	\$0
	Early Childhood Supports and Services Program Fund (new)	\$27,000,000	\$0	\$0	\$0	\$0
	Matching Funds Fund (new)	\$23,699,098	\$0	\$0	\$0	\$0
	Rural Primary Care Physicians Development Fund (new)	\$8,020,902	\$0	\$0	\$0	\$0
	Continuum of Care Fund (contingent on HB 909) (new)	\$3,000,000	\$0	\$0	\$0	\$0
<b>FY23 SGF Direct</b>						
	Construction Subfund of the TTF (TT5)	\$42,500,000	\$0	\$0	\$0	\$0
	Jean Boudreaux Settlement Compromise Fund (STQ)	\$30,000,000	\$0	\$0	\$0	\$0
	Hurricane Ida Recovery Fund (STR)	\$33,000,000	\$0	\$0	\$0	\$0
	Construction Subfund Preservation Account (contingent upon Act 505) (new)	\$50,000,000	\$0	\$0	\$0	\$0
	FY 22/23 Louisiana Tourism Revival Fund (V57)	\$15,000,000	\$0	\$0	\$0	\$0
<b>TOTAL from Act 167, Funds Bill</b>		\$1,357,172,447	\$0	\$0	\$0	\$0
<b>* Construction Subfund of the TTF (TT5) Allocation from Act 167, Funds Bill</b>		(\$600,000,000)	\$0	\$0	\$0	\$0
	Construction Subfund Preservation Account (new)	\$100,000,000	\$0	\$0	\$0	\$0
	Megaprojects Leverage Fund (contingent on SB 277) (new)**Allocation below	\$500,000,000	\$0	\$0	\$0	\$0
<b>** Megaprojects Leverage Fund (new) Allocation from SB 277/Act 505</b>		(\$500,000,000)	\$0	\$0	\$0	\$0
	MS River Bridge at BR and Connections Account	\$300,000,000	\$0	\$0	\$0	\$0
	I-49 South Leverage Fund Account	\$100,000,000	\$0	\$0	\$0	\$0
	I-10 Calcasieu River Bridge and I-10 Improvements Account	\$100,000,000	\$0	\$0	\$0	\$0
	I-49 North Leverage Fund Account	\$0	\$0	\$0	\$0	\$0

**Actions Affecting Major State Tax, License and Fee Estimates  
and Estimates of Net Available State General Fund Revenue**

**2022 Regular Session**

<b>Instrument</b>	<b>Description</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>Hospital Stabilization Fund (H37)</b>						
<b>Sent to SOS</b> Regular Session HCR 8	The annual resolution to authorize a historical hospital tax (1%=114,253,283) and increase the hospital tax (1.3%=\$142,893,045) to provide the state match to support a hospital directed payment model. The directed payment will be paid to the hospitals through the MCOs which will generate additional revenue from a 5.5% premium tax that is dedicated back to LDH through MATF. (The hospital tax for year 1 = \$257,146,328 to the Hospital Stabilization Fund; the premium tax for year 1 = \$36.4M to TLF/MATF, which is state match at 21.6% to draw down federal funds, then 5.5% of total). <b>Contingent upon CMS approval of plan, which occurred in August 2022. LEGISLATION IS A ONE YEAR STATE APPROVAL.</b>	\$257,146,328	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
<b>Total Act 419 Statutory Dedications</b>		<b>\$1,642,518,775</b>	<b>(\$1,700,000)</b>	<b>(\$1,700,000)</b>	<b>(\$1,700,000)</b>	<b>(\$1,700,000)</b>
<b>ACT 419 SELF-GENERATED REVENUE</b>						
<b>Louisiana Racing Commission</b>						
<b>Act 381</b> Regular Session HB 326	Authorizes the Louisiana State Racing Commission (LSRC) to collect a license fee not to exceed four percent of the total amount wagered at each off-track wagering facility on historical horse racing to cover administrative costs.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
<b>Public Service Commission</b>						
<b>Act 762</b> Regular Session SB 460	Urges PSC to establish a rate structure for charging electric vehicles which will flow to the Utility and Carrier Inspection and Supervision Dedicated Fund Account once established. Does not require additional legislation.	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
<b>Department of Insurance</b>						
<b>Acts 586, 598</b> Regular Session HB 1078, SB 437	Authorizes a civil fine up to \$250 per occurrence for failure to comply with DOI directives. Authorizes a fine up to \$50,000 for conviction of falsely representing, materially misrepresenting, or failure to disclose.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE

**Actions Affecting Major State Tax, License and Fee Estimates  
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**2022 Regular Session**

<b>Instrument</b>	<b>Description</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>Department of Transportation and Development</b>						
<b>Act 62</b> Regular Session SB 39	Designates a portion of LA Highway 493 in Natchitoches Parish as the "Augustin Metoyer Memorial Parkway" provided local or private money is received by DOTD for actual cost of material, fabrication, mounting posts and installation, up to \$550 per sign.	\$1,100	\$0	\$0	\$0	\$0
<b>Act 63</b> Regular Session SB 52	Designates the Black Bayou Bridge on LA Highway 384 in Calcasieu Parish as the "Dorothy Carter Memorial Bridge" provided local or private money is received by DOTD for actual cost of material, fabrication, mounting posts and installation, up to \$550 per sign.	\$1,100	\$0	\$0	\$0	\$0
<b>Act 65</b> Regular Session SB 79	Designates a portion of LA Highway 16 in St. Helena Parish as the "Trooper George Baker Memorial Highway" provided local or private money is received by DOTD for actual cost of material, fabrication, mounting posts and installation, up to \$550 per sign.	\$1,100	\$0	\$0	\$0	\$0
<b>Department of Public Safety</b>						
<b>Act 36</b> Regular Session HB 162	Provides that a person who was determined to be factually innocent and entitled to compensation for a wrongful conviction shall be exempt from expungement processing fees (with no certification from the district attorney required as under current law). The number of persons qualifying for this fee exemption is indeterminable but not likely to be significant.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
<b>Act 207</b> Regular Session HB 313	There will be an indeterminable but likely minimal decrease in revenue to the State Police as a result of the proposed law granting victims of violent crime the right to obtain a copy of their police report at no cost. Police departments, on average, charge \$7.00 for a police report. The loss of this self-generated revenue will be negligible. Contingent upon enactment of SB 147 of 22RS.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
<b>Act 1</b> Regular Session SB 84	Authorizes Maddie's Footprints prestige license plate fees.	SEE FISCAL NOTE				
<b>Act 680</b> Regular Session SB 143	Creates an exception to concealed carry permit for reserve, active or honorably discharged veterans which will reduce permit fees.	(\$20,625)	(\$20,625)	(\$20,625)	(\$20,625)	(\$20,625)

**Actions Affecting Major State Tax, License and Fee Estimates  
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**2022 Regular Session**

<b>Instrument</b>	<b>Description</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>Department of Corrections</b>						
<b>Act 465</b> Regular Session HB 365	Designates the possession of a firearm or carrying a concealed weapon by a person convicted of certain felonies as a crime of violence. To the extent that the sentence is longer, probation and parole fees will decline.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
<b>Act 750</b> Regular Session HB 628	Provides that any person who has been convicted of an offense that is both a crime of violence and a sex offense when the offense was committed on or after January 1, 1997 will no longer be eligible for parole after 30 years in custody. To the extent that the sentence is longer, probation and parole fees will decline.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
<b>Department of Health/Department of Agriculture</b>						
<b>Act 497</b> Regular Session HB 755	Changes the collection of the \$100,000 marijuana producer license fees from the Department of Agriculture to the Department of Health. Also imposes the fees on each contractor permitted to cultivate, extract, process, produce and transport therapeutic marijuana instead of contractors/producers under current law. Because it is a transfer the net impact is zero.	\$0	\$0	\$0	\$0	\$0
<b>Department of Natural Resources</b>						
<b>Act 555</b> Regular Session HB 655	Establishes permits and fees for solar power generation facilities of 10 acres or more. The fee is \$15 per acre plus a \$500 processing fee and an annual monitoring and maintenance fee of no more than \$15 per acre. All fees are to be deposited to the Mineral and Energy Operation Fund. Facilities certified prior to 8/2/22 are exempt. If SGF is required for implementation, any fees collected must repay the SGF in FY 26.	\$0	\$0	\$0	SEE FISCAL NOTE	\$0
<b>Department of Revenue</b>						
<b>Act 429</b> Regular Session SB 444	Authorizes LDR to issue cease and desist orders to certain tax preparers that engage in criminal, fraudulent or frivolous conduct and can impose a penalty of \$25 per each return that fails to comply with the order and imposes a penalty of at least \$50 per violation for each return, report, or claims filed by a tax preparer who violates an injunction, cease and desist, or temporary restraining order. LDR may not issue cease and desist orders to CPAs, enrolled agents, or attorneys.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE

**Actions Affecting Major State Tax, License and Fee Estimates  
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**2022 Regular Session**

<b>Instrument</b>	<b>Description</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>Department of Wildlife and Fisheries</b>						
<b>Act 631</b> Regular Session HB 689	The out-of-state retail crab shipping license is reduced from \$240 annually to \$100 beginning in 2023 with 90% of the proceeds dedicated to the Crab Development, Management & Derelict Crab Trap Removal Account (previously dedicated 100% to the CDMDCTR Account and 10% is redirected to the Conservation Fund). The bill did not have a fiscal note request. Estimates are from WLF.	(\$480)	(\$900)	(\$900)	(\$900)	(\$900)
<b>Board of Regents</b>						
<b>Act 471</b> Regular Session HB 499	May reduce SGR and increase statutory dedication funding for institutions obtaining grant funds from donations or grants to pay tuition reductions and discounted textbooks for college students over 55. Grants will be paid to institutions as statutory dedications from the PRIME fund created in the bill.	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE	SEE FISCAL NOTE
<b>Department of Education</b>						
<b>Act 745</b> Regular Session HB 156	Allows LDE to charge a processing fee of no more than \$25 (which may be increased by 5% each year) and collect processing fees charged by the LA Bureau of Criminal Identification and Information (BCII) for a state criminal history record check and the Federal Bureau of Investigation (FBI) for a federal criminal history record check, as well as fingerprinting fees.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
<b>Act 387</b> Regular Session HB 620	Allows private nonprofit elementary or secondary schools and public elementary or secondary schools to take out Charitable Gaming Licenses.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
<b>Total Act 419 Self-Generated Revenue</b>		<b>(\$17,805)</b>	<b>(\$21,525)</b>	<b>(\$21,525)</b>	<b>(\$21,525)</b>	<b>(\$21,525)</b>
<b>Total Act 419 Revenue</b>		<b>\$1,642,500,970</b>	<b>(\$1,721,525)</b>	<b>(\$1,721,525)</b>	<b>(\$1,721,525)</b>	<b>(\$1,721,525)</b>
<b>SUMMARY</b>						
<b>Total Traditional REC Revenue (SGF)</b>		<b>\$29,351</b>	<b>(\$1,582,528)</b>	<b>(\$1,579,954)</b>	<b>(\$1,577,380)</b>	<b>(\$1,574,806)</b>
<b>Total Act 419 Revenue</b>		<b>\$1,642,500,970</b>	<b>(\$1,721,525)</b>	<b>(\$1,721,525)</b>	<b>(\$1,721,525)</b>	<b>(\$1,721,525)</b>